6. *Mysore City Municipality.*—The audit of receipts and expenditure was conducted under the current pre-audit system. The annual test check of the accounts of the Municipality is also conducted by a separate agency of Local Audit Circle. No cases of misappropriation were reported during 1952-53, but there have been large unadjusted balances under Deposit and Advance Heads.

7. *K.G.F. Mining Audit Unit.*—The results of examination of the accounts with reference to the agreement have been communicated to the Management and Government. The entire question of the working of the new agreement is now under examination by a Committee.

8. (*a*) *University Audit.*—All payments out of University Funds are subject to pre-audit by the Financial Assistant to the Vice-Chancellor. There has been a substantial increase in the receipts of bills during 1952-53 as compared with those in 1951-52.

(*b*) *Local Audit of University Institutions.*—The accounts of thirteen years relating to nine institutions were audited locally during the year under report against the accounts of fifteen years relating to eight institutions audited in the previous year. In addition, the current accounts of six institutions were inspected. Misappropriations noticed during Local Audit were brought to the notice of Government.

9. (*a*) *Food Audit.*—The audit of accounts of 1,116 units for varying periods was in arrears as on 31st March 1953 as against 994 at the end of March 1952. Although the number of units in arrears at the end of March 1953 was a little higher than in the previous year, the arrears of more than one year old audit have been appreciably reduced.

(*b*) *Disposal of Audit Notes.*—The Audit Notes and O.I. Statements pending disposal as on 31st March 1953 were 4,364 as against 3,510 as on 31st March 1952. It is necessary that Unit Officers pay particular attention to the timely disposal of audit notes so as to yield better efficiency and greater economy.

(*c*) A balance of Rs. 62,45,868 was outstanding under O.B.A. at the end of March 1953. The Director of Food Supplies is requested to take effective steps towards the speedy clearance of the heavy outstandings and to send a quarterly report to Government on the progress achieved.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

Exempting certain Officials of the State Accounts Department (I Grade Clerks) from passing the Accountants' Examination for earning increments beyond Rs. 150 in grade Rs. 60—5—90—8—130—10—150/E.B. 10—180.

READ—

Government Order No. Fl. 3994-4011—G.F. 78-49-4, dated the 28th November 1949, granting exemption to the First Grade Clerks of the Composite Audit and Accounts Department (Comptroller's Office) who had put in approved service of twenty years or who had completed 45 years of age from passing the Accountants' Examination prescribed for crossing the then Efficiency Bar at Rs. 90 in grade Rs. 60—5—90/E.B. 8—130—10—180.

2. Government Order No. Fl.(B) 3583-9—L.F.A. 13-53-2, dated the 15th June 1953, shifting the Efficiency Bar from Rs. 130 to Rs. 150 in the grade of Rs. 60—5—90—8—130—10—150/E.B. 10—180.

3. Government Order No. 8932-4—L.F.A. 42-53-2, dated the 21st October 1953, prescribing among other things, a pass in S.A.S. (Part I) Examination for crossing the Efficiency Bar beyond Rs. 150 in the scale of pay referred to above.

4. Letter No. 50—C.S.A., dated the 20th April 1954, from the Controller, State Accounts Department, requesting in the circumstances explained, that the exemption granted to officials mentioned in the Government Order, dated 28th November 1949, referred to above, from passing the

Accountant's Examination prescribed for crossing the Efficiency Bar at Rs. 90 may be ordered to be taken as permitting them to cross the Efficiency Bar since fixed at Rs. 150 in the grade Rs. 60—180 so as to enable them to draw their increments beyond Rs. 150 from the due dates.

ORDER No. FL.(B) 6654-60—L.F.A. 10-54-2, DATED BANGALORE, THE 16TH AUGUST 1954.

The Controller's recommendation is approved with the observation that the exemption is only in respect of increments due beyond Rs. 150 in the grade Rs. 60—5—90—8—130—10—150/E.B. 10—180.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

Directs that the Maximum Limit of Subscription or Contribution to the Provident Funds shall not exceed one's monthly salary or wages.

OFFICIAL MEMORANDUM.

O. M. No. FL. 2674-773—G.F. 73-54-2, DATED BANGALORE, THE 19TH AUGUST 1954.

According to the Government Order No. Fl. 8916-67—G.F. 150-48-1, dated the 24th February 1949, relaxing the rule relating to the maximum limit of subscription to the State Provident Fund and also contributions to Provident Funds such as Industrial Provident Funds, etc., subscribers are free to subscribe or contribute to the Fund any amount, even if it be in excess of the monthly salary or wages, as the case may be.

2. As the rate of subscription is based on salary or wages, as the case may be, any deduction in excess of the monthly salary or wages would not be in order. It is, therefore, decided that the maximum limit up to which a subscriber or contributor may subscribe or contribute to the Fund shall be his or her monthly salary or wages, as the case may be, and that where amounts in excess of this limit have been paid in any case, they shall be treated as unauthorised.

3. The Accounts authorities are therefore requested to refund the amount so paid, if any, in excess of the said limit, to the persons concerned without any interest.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

HOME, FOREST AND AGRICULTURE SECRETARIAT

Issues orders re : the change of the nomenclature of Mysore Police Band.

READ—

Government Order No. H. B. 5282-4—Mily. 47-51-53, dated 22—23rd September 1953, ordering *inter alia*, that the nomenclature of "Palace Band" be changed to "Mysore Police Band" with immediate effect.